



## 2025 South Dakota Legislature

# House Bill 1234

Introduced by: **Representative** Jamison

1 **An Act to revise the requirements for content reported on a property tax bill.**

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 **Section 1. That § 10-21-1.1 be AMENDED:**

4 **10-21-1.1.** The treasurer shall mail or transmit electronically a written tax bill to  
5 each taxpayer against whom a property tax has been assessed. The property tax bill sent  
6 to each taxpayer ~~may reflect the breakdown~~ must provide, in fourteen-point font, a:

7 (1) Breakdown of the tax by each tax levies. However, the property tax bill shall at  
8 least provide a tax levy;

9 (2) Description of each levy, in fourteen-point font;

10 (3) Tax total for each taxing district; and

11 (4) Percentage change from the previous year in the tax total for each taxing district.

12 A definition ~~shall~~ must be provided for ~~any~~ each abbreviation used to describe any  
13 entity imposing a tax or special assessment. In fourteen-point font, the words "Property  
14 Tax Distribution Breakdown" must be placed immediately above the information required  
15 by subdivisions (1) to (4), inclusive, of this section.

16 The property tax bill ~~shall also~~ must separately ~~state~~ provide the amount of any  
17 taxes due as a result of a local decision to exceed the tax increase limits set forth in § 10-  
18 13-36 or 10-12-43 and ~~shall~~ must be marked by an asterisk. The notice ~~shall~~ must include  
19 the statement: "INDICATES A LOCAL DECISION TO OPT OUT OF THE PROPERTY TAX  
20 LIMITATION." ~~If the local vote to increase taxes had not passed, the taxes would not have~~  
21 ~~included the items marked with an asterisk (\*).~~

22 If the treasurer does not mail the property tax receipts described in § 10-21-14,  
23 the treasurer ~~shall~~ must indicate in the property tax bill or a notice enclosed with the bill  
24 that the treasurer does not intend to send a receipt unless requested by the taxpayer. ~~If~~  
25 ~~the tax levy breakdown is not shown on the tax bill, the treasurer on the taxpayer's~~

1 ~~request shall provide a tax levy sheet to the taxpayer.~~ The tax levy sheet ~~shall contain~~  
2 must provide an example of the computation of the total tax for an individual.

3 The secretary of ~~revenue~~ the Department of Revenue shall prescribe a uniform  
4 form ~~which shall~~ that must be used by the treasurer for notification of taxpayers as  
5 required by this section.